

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

In Re: §  
O'CEALLAIGH, LTD. § Case No. 19-10434 TMD  
Debtor §

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

John Patrick Lowe, Trustee, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 0.00 (Without deducting any secured claims)	Assets Exempt: NA
Total Distributions to Claimants: 1,393,955.06	Claims Discharged Without Payment: NA
Total Expenses of Administration: 102,472.89	

3) Total gross receipts of \$ 1,512,500.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 16,072.05 (see **Exhibit 2**), yielded net receipts of \$ 1,496,427.95 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$ 1,000,000.00	\$ 1,495,142.98	\$ 1,185,019.51	\$ 1,185,019.51
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )	NA	102,472.89	102,472.89	102,472.89
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )	NA	NA	NA	NA
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )	NA	8,935.55	8,935.55	8,935.55
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )	NA	1,847,527.72	200,000.00	200,000.00
<b>TOTAL DISBURSEMENTS</b>	\$ 1,000,000.00	\$ 3,454,079.14	\$ 1,496,427.95	\$ 1,496,427.95

4) This case was originally filed under chapter 7 on 04/02/2019 . The case was pending for 32 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 11/09/2021 By: /s/John Patrick Lowe, Trustee  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
REAL PROPERTY-400 WEST PARK STREET, CEDAR PARK, TX	1110-000	1,500,000.00
UNSCHEDULED ASSET - FORFEITED EARNEST MONEY	1290-000	12,500.00
<b>TOTAL GROSS RECEIPTS</b>		<b>\$ 1,512,500.00</b>

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
O'CEALLAIGH, LTD.	Surplus Funds Paid to Debtor 726 (a)(6) (includes Payments to shareholders and limited partners)	8200-002	16,072.05
<b>TOTAL FUNDS PAID TO DEBTOR &amp; THIRD PARTIES</b>			<b>\$ 16,072.05</b>

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
0004-1	LIGHT HARVEST COMMUNITIES, LLC	4110-000	NA	302,213.72	0.00	0.00
0005	SPV WEST PARK, LLC	4110-000	900,000.00	893,003.18	972,193.03	972,193.03

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
0002	THE AMERICAN BANK OF COMMERCE	4110-000	100,000.00	117,992.08	127,600.74	127,600.74
0006	DEPARTMENT OF THE TREASURY	4300-000	NA	150,010.24	65,000.00	65,000.00
0001	WILLIAMSON COUNTY	4700-000	NA	31,923.76	20,225.74	20,225.74
<b>TOTAL SECURED CLAIMS</b>			<b>\$ 1,000,000.00</b>	<b>\$ 1,495,142.98</b>	<b>\$ 1,185,019.51</b>	<b>\$ 1,185,019.51</b>

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
TRUSTEE COMPENSATION:JOHN PATRICK LOWE	2100-000	NA	68,142.84	68,142.84	68,142.84
TRUSTEE EXPENSES:JOHN PATRICK LOWE	2200-000	NA	5,111.34	5,111.34	5,111.34
INTERNATIONAL SURETIES, LTD.	2300-000	NA	247.17	247.17	247.17
TEXAS NATIONAL TITLE, INC.	2500-000	NA	676.82	676.82	676.82
Axos Bank	2600-000	NA	889.17	889.17	889.17
CLERK, U.S. BANKRUPTCY COURT	2700-000	NA	32.00	32.00	32.00
ATTORNEY FOR TRUSTEE FEES (OTHER FIRM):KELL C. MERCER	3210-000	NA	17,680.00	17,680.00	17,680.00

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
ATTORNEY FOR TRUSTEE EXPENSES (OTHER FIRM):KELL C. MERCER	3220-000	NA	2,470.65	2,470.65	2,470.65
ACCOUNTANT FOR TRUSTEE FEES (OTHER FIRM):JENNIFER L. ROTHER CPA	3410-000	NA	7,110.00	7,110.00	7,110.00
ACCOUNTANT FOR TRUSTEE EXPENSES (OTHER FIRM):JENNIFER L. ROTHER CPA	3420-000	NA	112.90	112.90	112.90
<b>TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES</b>		<b>\$ NA</b>	<b>\$ 102,472.89</b>	<b>\$ 102,472.89</b>	<b>\$ 102,472.89</b>

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA: NA	NA	NA	NA	NA	NA
<b>TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES</b>		<b>\$ NA</b>	<b>\$ NA</b>	<b>\$ NA</b>	<b>\$ NA</b>

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	WILLIAMSON COUNTY	5800-000	NA	8,935.55	8,935.55	8,935.55

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
TOTAL PRIORITY UNSECURED CLAIMS			\$ NA	\$ 8,935.55	\$ 8,935.55	\$ 8,935.55

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
0003-1	400 W. PARK ST., LLC	7100-000	NA	0.00	0.00	0.00
0003-2	400 W. PARK ST., LLC	7100-000	NA	842,000.00	5,000.00	5,000.00
0007	E3D ARCHITECTURE AND ENGINEERING	7100-000	NA	265,474.00	0.00	0.00
0004-2	LIGHT HARVEST COMMUNITIES, LLC	7100-000	NA	740,053.72	195,000.00	195,000.00
TOTAL GENERAL UNSECURED CLAIMS			\$ NA	\$ 1,847,527.72	\$ 200,000.00	\$ 200,000.00

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

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**Exhibit 8**

Case No: 19-10434 TMD Judge: TONY M. DAVIS  
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee  
Date Filed (f) or Converted (c): 04/02/19 (f)  
341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

For Period Ending: 11/09/21

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>1. REAL PROPERTY-400 WEST PARK STREET, CEDAR PARK, TX  LIENHOLDERS: SPV WEST PARK, LLC \$900,000; AMERICAN  BANK OF COMMERCE \$100,000.</p> <p>MOTION TO SELL REAL PROPERTY COMMONLY KNOWN AS  400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS  TO VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS  FILED 05/20/19, DOCKET NO. 31.</p> <p>ORDER AUTHORIZING THE SALE OF REAL PROPERTY  COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK,  WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL LLC  FREE AND CLEAR OF LIENS DATED 06/10/19, DOCKET NO. 57.</p> <p>MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT  OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED  RELIEF FILED 07/11/19, DOCKET NO. 66.</p> <p>ORDER GRANTING MOTION TO CONFIRM THE TERMINATION  OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC  AND FOR RELATED RELIEF DATED 07/18/19, DOCKET NO. 73.</p> <p>REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON  COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC  FREE AND CLEAR OF LIENS FILED 08/07/19, DOCKET NO. 78.</p> <p>SUPPLEMENTAL REPORT OF SALE OF REAL PROPERTY IN  WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST  COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED</p>	1,250,000.00	0.00		1,500,000.00	FA

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Trustee Name: John Patrick Lowe, Trustee  
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341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

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Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>05/24/21, DOCKET NO. 334.</p> <p>2. UNSCHEDULED ASSET - OTHER PROPERTY (u)</p> <p>THIS ASSET NO LISTED ON ORIGINAL SCHEDULES FILED 04/16/19, DOCKET NO. 9.</p> <p>PER AMENDED SCHEDULES FILED 05/09/19, DOCKET NO. 26. POSSIBLE CLAIMS AGAINST LIGHT HARVEST COMMUNITIES, LLC, 400 W PARK ST, LLC, AARONHILL AND/OR JIM BLEDSOE FOR:</p> <p>1) BREACH OF FIDUCIARY DUTY - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FAILED TO ACT IN THE BEST INTEREST OF THE PARTNERSHIP BY BURDENING THE PARTNERSHIP WITH UNNECESSARY DEBT FOR PERSONAL GAIN. AARON HILL OF LIGHT HARVEST ADMITTED THAT HE SIGNED A USURIOUS NOTE IN ORDER TO OBTAIN FUTURE BENEFITS FROM THE LENDER, EVEN WHEN THERE WERE MUCH BETTER OPTIONS AVAILABLE. HE ALSO ADDED MEMBERS OF HIS IMMEDIATE FAMILY TO THE PARTNERSHIP AGREEMENT WITHOUT FIRST NOTIFYING EITHER THE DEBTOR OR THE REPRESENTATIVES OF THE DEBTOR THAT HE WAS DOING SO. HE INTENTIONALLY WITHHELD CRUCIAL FINANCIAL INFORMATION FROM THE DEBTOR THAT PREVENTED THE DEBTOR FROM REACHING A SETTLEMENT DURING A PRIOR LAWSUIT. AARON HILL HAS ALSO INTENTIONALLY INFLATED AND/OR MISREPRESENTED THE ACTUAL COSTS OF VARIOUS DEVELOPMENT AND PARTNERSHIP RELATED EXPENSES ALLEGEDLY INCURRED ON BEHALF OF THE DEBTOR AND HAS ALSO INCURRED</p>	Unknown	0.00		0.00	FA



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Trustee Name: John Patrick Lowe, Trustee  
Date Filed (f) or Converted (c): 04/02/19 (f)  
341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

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Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>NUMEROUS UNNECESSARY AND EXCESSIVE EXPENSES FOR HIS PERSONAL BENEFIT WITH THE MAJOR LENDER FOR THE DEBTOR.</p> <p>2) BREACH OF CONTRACT - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS WILLFULLY FAILED TO PROVIDE THE CAPITAL NECESSARY TO PREVENT THE FILING OF FORECLOSURES, AND THE FILING OF BANKRUPTCY. IN THE ALTERNATIVE, DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FAILED TO PERFORM OR PROVIDE CONSIDERATION UNDER THE CONTRACT THUS CAUSING THE DEBTOR CONSIDERABLE FINANCIAL HARM.</p> <p>3) FRAUD/FRAUDULENT INDUCEMENT - DEBTOR ALLEGES THAT ONE OR MORE OF THESE ENTITIES/INDIVIDUALS FRAUDULENTLY INDUCED THOMAS KELLEY AND OR THE DEBTOR (O'CEALLAIGH) INTO NOT ACCEPTING A DIFFERENT CONTRACT FOR SLIGHTLY LESS VALUE, AND BY PROMISSING FUTURE VALUE IT COULD NOT DELIVER (MONEY TO PURCHASE LIENS, FUTURE INCOME AFTER LARGE SCALE CONSTRUCTION).</p> <p>VALUE OF THESE CLAIMS IS UNDETERMINED AT THIS TIME.</p> <p>THE DEBTOR MAY HAVE OTHER CLAIMS AGAINST THESE ENTITIES/INDIVIDUALS THAT IT IS NOT YET AWARE OF AND RESERVES THE RIGHT TO ASSERT THESE CLAIMS AT A LATER DATE IF AND WHEN THEY BECOME KNOWN TO THE</p>					

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Trustee Name: John Patrick Lowe, Trustee  
Date Filed (f) or Converted (c): 04/02/19 (f)  
341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

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DEBTOR.					
3. UNSCHEDULED ASSET - FORFEITED EARNEST MONEY (u) FORFEITED EARNEST MONEY . VERITAS FINANCIAL LLC WAS THE HIGH BIDDER, AT \$1,600,000.00, AT THE AUCTION IN COURT OF THE REAL PROPERTY. IT DEPOSITED \$12,500.00 EARNEST MONEY. BUT IT DIDN'T COMPLETE THE PURCHASE. THE TRUSTEE ASKED THE COURT TO FORFEIT THE \$12,500.00 EARNEST MONEY. THE COURT DID THAT.	0.00	0.00		12,500.00	FA
4. UNSCHEDULED PROPERTY - OTHER PROPERTY (u) THESE POSSIBLE CLAIMS NOT LISTED ON ORIGINAL SCHEDULES, LISTED ON SCHEDULES FILED 05/29/20, DOCKET NO. 241:  DEBTOR HAS POSSIBLE CLAIMS AGAINST THE FOLLOWING INDIVIDUALS AND/OR ENTITIES IN THIS PROCEEDING.  1. 400 WEST PARK ST, LLC 2. AARON HILL 3. ANDERSON ROBERTS, PLLC 4. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 5. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 6. CHUCK DOWDEN 7. COSMO PALMIERI 8. GARY SKINNER 9. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY)	0.00	0.00		0.00	FA

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Exhibit 8Case No: 19-10434 TMD Judge: TONY M. DAVIS  
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10. HILL COUNTRY DEVELOPMENT CORP., SERIES LLC 11. ... REMOVED (POSSIBLE CLAIM ACCRUED POST-BANKRUPTCY) 12. JIM BLEDSOE 13. JUSTIN ROBERTS 14. KATHY HILL 15. KYLE STEPHENS 16. LIGHT HARVEST COMMUNITIES, LLC 17. RONALD HILL 18. SPV WEST PARK LLC  POSSIBLE CLAIMS ARE ASSIGNED BY NUMBER: A) ABUSE OF PROCESS 1, 2, 12, 16; B) BREACH OF CONTRACT 1, 2, 3, 6, 8, 10, 12, 13, 14, 15, 16, 17, 18; C) BREACH OF FIDUCIARY DUTY 1, 2, 3, 10, 12, 13, 16; D) CONSPIRACY 1-18; E) DECEPTIVE TRADE PRACTICE 1, 2, 3, 12, 16; F) EQUITABLE ESTOPPEL 1-8; G) FRAUD, FRAUDULENT INDUCEMENT, STATUTORY FRAUD 1, 2, 3, 7, 10, 12, 13, 14, 15, 16, 17, 18; H) GROSS NEGLIGENCE, NEGLIGENCE, NEGLIGENT MISREPRESENTATION, NEGLIGENCE PER SE, NEGLIGENT UNDERTAKING 1, 2, 3, 10, 12, 13, 14, 15, 16, 17, 18; I) INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS 1, 2, 3, 7, 12, 13, 15, 16, 18; J) PROMISSORY ESTOPPEL 1, 2, 3, 10, 12, 13, 15, 16; K) RESPONDEAT SUPERIOR 1, 3, 10, 16					

TOTALS (Excluding Unknown Values)

\$1,250,000.00

\$0.00

\$1,512,500.00

Gross Value of Remaining Assets

\$0.00

(Total Dollar Amount in Column 6)

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Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

NOTICE OF COURT COSTS DUE FILED 07/13/21, DOCKET NO. 339. AMOUNT DUE: \$0.00.

TRUSTEE'S REQUEST FOR COURT COSTS FILED 07/12/21, DOCKET NO. 338.

SUPPLEMENTAL REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED 05/24/21, DOCKET NO. 334.

ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.

MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HAVEST COMMUNITIES, LLC, AND 400 W. PARK ST, LLC FILED 12/28/20, DOCKET NO. 323.

ORDER AUTHORIZING EMPLOYMENT OF KELL C. MERCER & KELL C. MERCER, P.C. AS LITIGATION COUNSEL TO THE TRUSTEE PURSUANT TO 11.U.S.C. SECTION 327(a) DATED 07/22/20, DOCKET NO. 295.

DENIED 06/25/20, DOCKET NO. 286 - ORDER GRANTING RETENTION OF HAJJAR PETERS, LLP AS COUNSEL FOR THE ESTATE PURSUANT TO 11 U.S.C. SECTIONS 327 AND 328.

APPLICATION FOR AUTHORIZATION TO EMPLOY KELL C. MERCER & KELL C. MERCER, P.C. AS LITIGATION COUNSEL TO THE TRUSTEE PURSUANT TO 11 U.S.C. SECTION 327(a) FILED 06/25/20, DOCKET NO. 283.

REPORT REGARDING THE ADMINISTRATION OF THE ESTATE FILED 06/12/20, DOCKET NO. 264.

APPLICATION FOR RETENTION OF HAJJAR PETERS, LLP AS COUNSEL FOR THE ESTATE PURSUANT TO 11 U.S.C. SECTIONS 327 AND 328 FILED 05/29/20, DOCKET NO. 244.

AGREED ORDER GRANTING MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVUE SERVICE DATED 12/14/19, DOCKET NO. 125.

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341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

ORDER GRANTING MOTION TO CONFIRM THE CONTINUED EMPLOYMENT OF THE ACCOUNTANT FOR THE ESTATE DATED 11/26/19, DOCKET NO. 115.

MOTION TO CONFIRM THE CONTINUED EMPLOYMENT OF THE ACCOUNTANT FOR THE ESTATE FILED 10/30/19, DOCKET NO. 103.

MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY - INTERNAL REVENUE SERVICE FILED 10/21/19, DOCKET NO. 99.

NOTICE OF CHANGE OF ADDRESS OF THE ACCOUNTANT FOR THE ESTATE FILED 10/16/19, DOCKET NO. 98.

ORDER AUTHORIZING TRUSTEE TO SERVE AS HIS OWN ATTORNEY DATED 09/06/19, DOCKET NO. 87.

APPLICATION BY TRUSTEE AND LAW FIRM OF WHICH TRUSTEE IS A MEMBER TO ACT AS ATTORNEY FOR THE ESTATE FILED 08/09/19, DOCKET NO. 80.

REPORT OF SALE OF REAL PROPERTY IN WILLIAMSON COUNTY, TEXAS TO LIGHT HARVEST COMMUNITIES, LLC FREE AND CLEAR OF LIENS FILED 08/07/19, DOCKET NO. 78.

ORDER GRANTING MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF DATED 07/18/19, DOCKET NO. 73.

ORDER APPROVING EMPLOYMENT OF ACCOUNTANT FILED 07/11/19, DOCKET NO. 68.

MOTION TO CONFIRM THE TERMINATION OF THE CONTRACT OF SALE WITH VERITAS FINANCIAL LLC AND FOR RELATED RELIEF FILED 07/11/19, DOCKET NO. 66.

TRUSTEE'S RESPONSE TO THE DEBTOR'S MOTION TO DISMISS CASE [DOC. NO. 11] FILED 06/21/19, DOCKET NO. 62.

TRUSTEE'S APPLICATION TO EMPLOY ACCOUNTANT FILED 06/14/19, DOCKET NO. 61.

RESPONSE TO MOTION OF SPV WEST PARK, LLC AND AMERICAN BANK OF COMMERCE'S JOINT MOTION FOR RELIEF FROM AUTOMATIC STAY AS

**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
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341(a) Meeting Date: 05/09/19  
Claims Bar Date: 07/02/19

TO 400 WEST PARK, CEDAR PARK, TX 78613 FILED 06/12/19, DOCKET NO. 58.

ORDER AUTHORIZING THE SALE OF REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO  
VERITAS FINANCIAL LLC FREE AND CLEAR OF LIENS DATED 06/10/19, DOCKET NO. 57.

MOTION TO SELL REAL PROPERTY COMMONLY KNOWN AS 400 WEST PARK, CEDAR PARK, WILLIAMSON COUNTY, TEXAS TO VERITAS FINANCIAL  
LLC FREE AND CLEAR OF LIENS FILED 05/20/19, DOCKET NO. 31.

Initial Projected Date of Final Report (TFR): 03/31/20 Current Projected Date of Final Report (TFR): 09/30/21

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Exhibit 9

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD  
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0776 Checking Account

Taxpayer ID No: \*\*\*\*\*5866

For Period Ending: 11/09/21

Blanket Bond (per case limit): \$ 116,650,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
08/05/19	3	Texas National Title Escrow Trust Acct	FORFEITED EARNST MONEY	1290-000	12,500.00		12,500.00
08/05/19		Texas National Title Escrow Trust Acct	NET PROCEEDS-SALE OF R/E PROPERTY		370,368.12		382,868.12
	1	TEXAS NATIONAL TITLE ESCROW TRUST A	Memo Amount: 1,500,000.00	1110-000			
		WILLIAMSON COUNTY	GROSS PROCEEDS-SALE OF R/E PROPERTY				
			Memo Amount: ( 8,935.55 )	5800-000			
			COUNTY TAXES 1/1/19 TO 8/2/19				
			COUNTY TAXES 1/1/2019 TO 8/2/2019 @				
			\$15,312.10/YEAR				
		SPV WEST PARK, LLC	Memo Amount: ( 972,193.03 )	4110-000			
			PAYOFF OF FIRST MORTGAGE LIEN				
		THE AMERICAN BANK OF COMMERCE	Memo Amount: ( 127,600.74 )	4110-000			
			PAYOFF OF SECOND MORTGAGE LIEN				
		TEXAS NATIONAL TITLE, INC.	Memo Amount: ( 676.82 )	2500-000			
			Costs Re Sale of Property (excludes				
			BREAKDOWN: E-RECORDING SERVICE FEE				
			\$8.52; TAX CERTIFICATE FEE TO TEXAS				
			REAL-TEX, INC. \$43.30; ATTORNEY'S FEES TO				
			LAW OFFICE OF JOHN W. PLEUTHNER, PC				
			\$150.00; SETTLEMENT OR CLOSING FEE TO				
			LAW OFFICE OF JOHN W. PLEUTHNER, PC				
			\$400.00; RECORDING FEES, RELEASE/RECON				
			(AFTER CLOSING) T TEXAS NATIONAL TITLE -				
			POST CLOSE HOLD \$50.00; RLEASE OF MLN TO				
			MLHC RECORDING ACCOUNT \$25.00.				
		WILLIAMSON COUNTY	Memo Amount: ( 20,225.74 )	4700-000			
			AD VALOREM TAXES				
10/07/19	004001	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM-BOND #016071777	2300-000		137.27	382,730.85
			TERM: 10/01/19 TO 10/01/19				
12/31/19	004002	Department of the Treasury	SETTLEMENT PER AGREED ORDER DATED	4300-000		65,000.00	317,730.85

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382,868.12

65,137.27

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Exhibit 9

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD  
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0776 Checking Account

Taxpayer ID No: \*\*\*\*\*5866

For Period Ending: 11/09/21

Blanket Bond (per case limit): \$ 116,650,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		Internal Revenue Service	12/14/19, DOCKET NO. 125 AGREED ORDER GRANTING MOTION TO APPROVE THE SETTLEMENT OF THE TRUSTEE'S OBJECTION TO CLAIM #6-1 OF THE DEPARTMENT OF TREASURY-INTERNAL REVENUE SERVICE DATED 12/14/19, DOCKET NO. 125.  CHECK MAILED TO:  STEVEN B. BASS ASSISTANT UNITED STATES ATTORNEY ATTORNEY FOR THE INTERNAL REVENUE SERVICE OF THE UNITED STATES OF AMERICA 903 SAN JACINTO, SUITE 334 AUSTIN, TX 78701				
* 10/05/20	004003	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM - BOND #016071777 TERM: 10/01/20 TO 10/01/21	2300-003		109.70	317,621.15
* 10/05/20	004003	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM - BOND #016071777 WRONG AMOUNT CALCULATED.	2300-003		-109.70	317,730.85
10/05/20	004004	INTERNATIONAL SURETIES, LTD.	BOND PREMIUM - BOND #016071777 TERM: 10/01/20 TO 10/01/21	2300-000		109.90	317,620.95
03/03/21		Axos Bank	BANK SERVICE FEE	2600-000		316.75	317,304.20
03/10/21	004005	Hayward & Associates, PLLC - IOLTA Trust Account	PER ORDER - DOCKET NO. 328 ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W PARK ST, LLC	7100-000		195,000.00	122,304.20

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0.00

195,426.65



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Exhibit 9

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD  
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0776 Checking Account

Taxpayer ID No: \*\*\*\*\*5866

For Period Ending: 11/09/21

Blanket Bond (per case limit): \$ 116,650,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
03/10/21	004006	Hayward & Associates, PLLC - IOLTA Trust Account	DATED 02/23/21, DOCKET NO. 328.  CHECK SENT VIA FEDEX TO:  Hayward PLLC 10501 N. Central Expressway, Suite 106 Dallas, TX 75231 PER ORDER - DOCKET NO. 328 ORDER APPROVING MOTION OF J. PATRICK LOWE, CHAPTER 7 TRUSTEE TO APPROVE COMPROMISE WITH E3D ARCHITECTURE AND ENGINEERING, LIGHT HARVEST COMMUNITIES, LLC, AND 400 W PARK ST, LLC DATED 02/23/21, DOCKET NO. 328.  CHECK SENT VIA FEDEX TO:  Hayward PLLC 10501 N. Central Expressway, Suite 106 Dallas, TX 75231	7100-000		5,000.00	117,304.20
04/02/21		Axos Bank	BANK SERVICE FEE	2600-000		229.27	117,074.93
05/03/21		Axos Bank	BANK SERVICE FEE	2600-000		125.10	116,949.83
05/04/21	004007	Kell C. Mercer KELL C. MERCER, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702	ATTORNEY FOR TRUSTEE FEES PER ORDER DATED 05/04/21, DOCKET NO. 332 ORDER APPROVING FIRST AND FINAL FEE APPLICATION OF KELL C. MERCER AND KELL C. MERCER, P.C. AS LITIGATION COUNSEL FOR THE CHAPTER 7 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES DATED	3210-000		17,680.00	99,269.83

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0.00

23,034.37

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Exhibit 9

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD  
Case Name: O'CEALLAIGH, LTD.

Trustee Name: John Patrick Lowe, Trustee  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0776 Checking Account

Taxpayer ID No: \*\*\*\*\*5866

For Period Ending: 11/09/21

Blanket Bond (per case limit): \$ 116,650,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/04/21	004008	Kell C. Mercer KELL C. MERCERT, P.C. 1602 E. Cesar Chavez Street Austin, Texas 78702	05/04/21, DOCKET NO. 332. ATTORNEY EXPENSES (OTHER FIRM) PER ORDER DATED 05/04/21, DOCKET NO. 332. ORDER APPROVING FIRST AND FINAL FEE APPLICATION OF KELL C. MERCER AND KELL C. MERCER, P.C. AS LITIGATION COUNSEL FOR THE CHAPTER 7 TRUSTEE FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES DATED 05/04/21, DOCKET NO. 332.	3220-000		2,470.65	96,799.18
05/21/21	004009	Clerk, U.S. Bankruptcy Court Austin Division 903 San Jacinto, Suite 322 Austin, TX 78701	RECORDING	2700-000		31.00	96,768.18
05/24/21	004010	Clerk, U.S. Bankruptcy Court Austin Division 903 San Jacinto, Suite 322 Austin, TX 78701	ADDITIONAL FEE - RECORDING CHECK MAILED TO THE ATTN OF:  LAURIE BOYD	2700-000		1.00	96,767.18
06/01/21		Axos Bank	BANK SERVICE FEE	2600-000		114.78	96,652.40
07/01/21		Axos Bank	BANK SERVICE FEE	2600-000		103.27	96,549.13
07/07/21	004011	Jennifer L. Rothe, CPA J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850	ACCOUNTANT FOR TRUSTEE FEES PER ORDER DATED 07/07/21, DOCKET NO. 336 ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336.	3410-000		7,110.00	89,439.13
07/07/21	004012	Jennifer L. Rothe, CPA	ACCOUNTANT FOR TRUSTEE EXPENSES	3420-000		112.90	89,326.23

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9,943.60

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Exhibit 9

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 19-10434 -TMD  
Case Name: O'CEALLAIGH, LTD.Trustee Name: John Patrick Lowe, Trustee  
Bank Name: Axos Bank  
Account Number / CD #: \*\*\*\*\*0776 Checking AccountTaxpayer ID No: \*\*\*\*\*5866  
For Period Ending: 11/09/21Blanket Bond (per case limit): \$ 116,650,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		J L Rothe, PLLC 2775 FM 1796 D'Hanis, Texas 78850	PER ORDER DATED 07/07/21, DOCKET NO. 336. ORDER ON FIRST AND FINAL FEE APPLICATION OF J L ROTHE, PLLC, CERTIFIED PUBLIC ACCOUNTANT FOR THE TRUSTEE, FOR COMPENSATION OF FEES AND EXPENSES INCURRED FROM JUNE 12, 2019 THROUGH JUNE 10, 2021 DATED 07/07/21, DOCKET NO. 336.				
09/13/21	004013	John Patrick Lowe J. Patrick Lowe, P.C. 2402 East Main Street Uvalde, TX 78801	TRUSTEE'S COMPENSATION PER ORDER DATED 09/13/21, DOCKET NO. 344	2100-000		68,142.84	21,183.39
09/13/21	004014	John Patrick Lowe J. Patrick Lowe, P.C. 2402 East Main Street Uvalde, TX 78801	TRUSTEE'S EXPENSES PER ORDER DATED 09/13/21, DOCKET NO. 344	2200-000		5,111.34	16,072.05
09/13/21	004015	O'CEALLAIGH, LTD.	Surplus Funds CHECK MAILED TO:  Douglas J. Powell 820 West 10th Street Austin, TX 78701	8200-002		16,072.05	0.00

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Blanket Bond (per case limit): \$ 116,650,000.00  
 Separate Bond (if applicable):

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